

Dave Heineman
Governor

STATE OF NEBRASKA

DEPARTMENT OF REVENUE
Douglas A. Ewald, Tax Commissioner
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July 24, 2008

Scott Peterson
Executive Director
Streamlined Sales Tax Governing Board
4205 Hillsboro Pike, #305
Nashville, TN 37215-3339

Re: Nebraska 2008 Recertification Letter

Dear Mr. Peterson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (Agreement), on behalf of the State of Nebraska, a Member State, I as Tax Commissioner of the Nebraska Department of Revenue, hereby re-certify to the Governing Board compliance with the terms of the Agreement.

Enclosed you will find the Nebraska Recertification of Compliance and Taxability Matrix. These documents will be posted on our Web site: www.revenue.ne.gov by August 1, 2008.

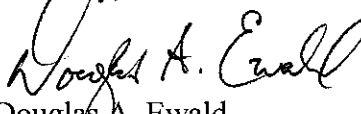
The following is a summary of the regulatory citations contained in the Certificate of Compliance that are currently in "draft" form. These draft regulations are also available on our Web site. The public hearing for these new regulations is scheduled for August 28, 2008.

1. Section 317(8)(C), Administration of Exemptions;
2. Section 330(C)(1), Bundled Transactions;
3. Section 331(A), Relief From Certain Liability for Purchasers; and
4. Section 502 (C) and (E), State Review and Approval of CAS.

The Department is currently following the provisions of the draft regulations for Sections 317, 330, and 502. The provisions of Section 331 of the Agreement do not become effective until January 1, 2009. We fully anticipate the adoption of all these draft regulations on or before January 1, 2009.

If you have any further questions, please contact Tom Gillaspie in our Compliance Division at 402-471-5915.

Sincerely,


Douglas A. Ewald
Tax Commissioner

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